



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**

Frank P. Connell  
Director

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

**NOTICE**  
**(Notice ATD 2010-8)**

**RE: Proposed Rules to the Department of Revenue, Alcoholic Beverages,  
Chapter 560-2-8.**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-8 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-8-.01, entitled "Brewpubs."
- 560-2-8-.02, entitled "Brewpub Bonds."
- 560-2-8-.03, entitled "Monthly Report; Remittance of Taxes by Brewpubs."

Attached with this notice are exact copies and synopses of the proposed Rules. The proposed Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-2- and 3-5-37.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rules at 10:00 a.m., on Tuesday, March 30, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

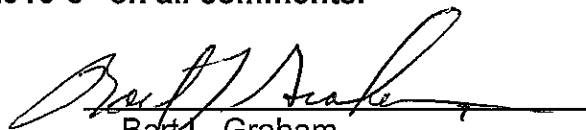
The Department must receive all comments regarding the above-referenced proposed Rules from interested persons no later than 10:00 a.m. on Tuesday, March 30, 2010.

Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to [regcomments@dor.ga.gov](mailto:regcomments@dor.ga.gov). Facsimile comments must be sent to (404) 417-6651.

Please reference "Notice Number ATD 2010-8" on all comments.

Dated: February 22, 2010

A handwritten signature in black ink, appearing to read "Bart L. Graham", written over a horizontal line.

Bart L. Graham  
Commissioner  
Department of Revenue

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.01 Brewpubs.**

- This Rule provides for licensing requirements.
- This rule was last amended in 1995.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.01 Brewpubs.**

(1) Upon application using forms as prescribed in 560-2-2-.02, as provided for under O.C.G.A. § 3-5-36, the Commissioner may issue a Brewpub license to any Brewpub in compliance with the requirements of this Act.

Authority: O.C.G.A. §§ 3-2-2 and 3-5-37.

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.02 Brewpub Bonds – Brewpubs.**

- This Rule provides that every brewpub shall file an annual bond with the Commissioner in the amount of \$20,000.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was adopted in 1995.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.02 Brewpub Bonds - Brewpubs.**

(1) Brewpubs are required to post with the Commissioner in the amount of \$20,000.00, either:

(a) An annual or multiyear bond secured by a surety company authorized to do business in Georgia, or

(b) An irrevocable bank letter of credit, issued by a bank located in Georgia, conditioned upon prompt payment of all sums which may become due as required by all laws, rules and regulations governing the production of Malt Beverages in Georgia.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-5-36 and 3-5-37.

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.03 Monthly Report; Remittance of Taxes by  
Brewpubs – Brewpubs.**

- This Rule provides that every licensed brewpub shall file a monthly report with the Commissioner which is to include any information that the Commissioner deems necessary to detail all transactions of the business on a monthly basis.
- This Rule provides that the monthly report shall be filed no later than the fifteenth (15<sup>th</sup>) day of the following month, and that the proper tax remittance for taxes owed is included with the report.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was last amended in 2007.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8  
BREW PUBS**

**560-2-8-.03 Monthly Report; Remittance of Taxes  
by Brewpubs - Brewpubs.**

(1) Every licensed brewpub located within Georgia shall file a monthly report with the Commissioner on form ATT-103, or on such other forms as the Commissioner may prescribe, setting forth all Malt Beverage produced during a specific calendar month, setting forth beginning and ending inventories for that month, copies of all reports filed with the United States Department of Treasury, and other information as the Commissioner may require to describe the completed transactions.

(2) Brewpubs shall file the monthly report no later than the fifteenth (15<sup>th</sup>) day of the next calendar month following the month of the transactions.

(3) The report shall indicate the total production of Malt Beverages during the report period.

(4) The proper tax remittance for all production shall be included with the report.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-5-37.